

## FIRST AVENUE HOTEL,

High Holborn, W.C. LONDON.

Very convenient for solicitors and clients visiting London. Opposite Chancery-lane, and a few doors from "Tube" Station. A most comfortable first-class hotel for families and gentlemen. Quiet bedrooms with private bath-rooms adjoining, overlooking Gray's-inn Gardens. Moderate tariff; no charge for attendance. Best hotel garage in London. Telegrams: "Firavtel, London."

GORDON HOTELS. LIMITED.

## THE NORTHERN

ASSURANCE COMPANY LIMITED.

ESTABLISHED 1886.

FIRE. LIFE. BURGLARY. ACCIDENT.  
EMPLOYERS' LIABILITY.

Accumulated Funds (1909) ... £7,436,000

LONDON OFFICE:—1, Moorgate Street.

## LAW REVERSIONARY INTEREST SOCIETY

LIMITED.

THANET HOUSE, 231-232 STRAND, LONDON, W.C.

OPPOSITE THE LAW COURTS.

REMOVED FROM No. 24 LINCOLN'S INN FIELDS, LONDON, W.C.

ESTABLISHED 1893.

Capital Stock ... £400,000

Debenture Stock ... £330,130

REVERSIONS PURCHASED. ADVANCES MADE THEREON.

Forms of Proposal and full information can be obtained at the Society's Office.  
W. OSCAR NASH, F.I.A., Actuary and Secretary.

## LEGAL AND GENERAL

LIFE ASSURANCE SOCIETY.

ESTABLISHED 1836.

10, FLEET STREET, LONDON.

THE  
PERFECTED SYSTEM  
OF  
LIFE  
ASSURANCE.

FREE, SIMPLE AND SECURE.

FUNDS - £6,931,000 INCOME - £965,000  
NEW BUSINESS 1909 - £3,865,000 BUSINESS IN FORCE £25,715,000

### TRUSTEES.

The Right Hon. The Earl of HALSBURY.  
The Hon. Mr. Justice DEANE.  
His Honour Judge BACON.  
ROMER WILLIAMS, Esq., D.L., J.P.  
CHARLES P. JOHNSON, Esq., J.P.

### DIRECTORS.

Chairman. ROMER WILLIAMS, Esq., D.L., J.P.  
Deputy-Chairman. CHARLES P. JOHNSON, Esq., J.P.  
Bacon, His Honour Judge. Masterman, Henry Chauncy, Esq.  
Deane, The Hon. Mr. Justice. Mellor, The Right Hon. John W., K.C.  
Finch, Arthur J., Esq. Rawle, Thomas, Esq.  
Pollett, John S., Esq., J.P. Rider, Jno. E. W., Esq.  
Frere, John W. C., Esq. Saltwell, Wm. Henry, Esq.  
Grant-Meek, A., Esq., J.P. (Devises). Tweedie, R. W., Esq.  
Haldane, Francis G., Esq., W.S. Younger, Robert, Esq., K.C.  
Healey, Sir C. E. H. Chadwyck, K.C.B., K.C.

REVERSIONS AND LIFE INTERESTS.—The Society lends in large or small amounts, and purchases at favourable prices.

## The Solicitors' Journal and Weekly Reporter.

LONDON, AUGUST 20, 1910.

•• The Editor cannot undertake to return rejected contributions, and copies should be kept of all articles sent by writers who are not on the regular staff of the JOURNAL.

All letters intended for publication must be authenticated by the name of the writer.

Annual Subscription, 26s., by post 28s., half-yearly and quarterly in proportion.

### Contents.

CURRENT TOPICS .....	755	OBITUARY .....	759
THE RIGHT OF SUBROGATION .....	757	LEGAL NEWS .....	759
REVIEWS .....	758	WINDING-UP NOTICES .....	760
CORRESPONDENCE .....	758	CREDITORS' NOTICES .....	760
THE LATE SIR JOSEPH WALTON .....	758	BANKRUPTCY NOTICES .....	761
SOCIETIES .....	759	PUBLIC GENERAL STATUTES .....	

## Current Topics.

### The Death of Mr. Justice Walton.

THE SUDDEN death of Mr. Justice WALTON removes from the King's Bench Division a judge whose sound knowledge of commercial law can ill be spared. Called to the bar in 1868, he joined the Northern Circuit and at first practised in Liverpool. On migrating to London he acquired an extensive practice, mainly in shipping and mercantile cases, and he also appeared in cases, such as *Barnardo v. McHugh* (1891, A. C. 388) and *Barnardo v. Ford* (1892, A. C. 326), in which the interests of Roman Catholics were involved. It was not till 1892 that he took silk, and his increasing reputation in commercial cases marked him out for the promotion which came in 1901. The vacancy was caused by the retirement—followed immediately by the death—of A. L. SMITH, M.R. Lord COLLINS—then COLLINS, L.J.—became Master of the Rolls, Sir JAMES MATHEW took his place as a Lord Justice, and WALTON, J., succeeded Sir JAMES MATHEW. Previously to this the profession had shewn their confidence in him, and their appreciation of his personal qualities of tact and temper, by his appointment as Chairman of the General Council of the Bar. His reputation for geniality and courtesy was fully maintained on the bench.

### The late Judge's Work.

DURING HIS tenure of office as a judge Mr. Justice WALTON did much useful work—largely in the Commercial Court—though his reputation as a mercantile lawyer did not always save his decisions from review. In *Brandt v. Dunlop Rubber Co.* (1905, A. C. 454), on equitable assignments, the House of Lords reversed the decision of the Court of Appeal and restored his judgment. But in the two stamp cases of *Maple & Co. v. Inland Revenue Commissioners* (1908, A. C. 22) and *Speyer Bros. v. Inland Revenue Commissioners* (1908, A. C. 92), the House of Lords were against him, in the former case reversing, and in the latter affirming, the Court of Appeal. In the important insurance case of *Macheth v. Maritime Insurance Co.* (1908, A. C. 144), on constructive total loss, also, the House of Lords reversed both WALTON, J., and the Court of Appeal, but they were able to overrule *Angel v. Merchants' Marine Insurance Co.* (1903, 1 K. B. 811), by which he was bound. His interest in the improvement of the law and in the development of international law was shewn by his active participation in the recent meeting of the International Law Association. It is very much to be regretted that his judicial career has been so short.

### The New Statutes.

WE COMMENCE printing this week the statutes of the past session. The most important of these are the Finance (1909-10) Act, 1910 (10 Ed. 7, c. 8), and the Licensing (Consolidation) Act, 1910 (10 Ed. 7 & 1 Geo. 5, c. 24). The former is already

sufficiently well known; the latter purports to be a consolidating measure only, and it repeals the whole or parts of thirteen statutes, commencing with the Alehouse Act, 1828. The rest of the new statutes contain no Act of special importance, except the Supreme Court of Judicature Act, 1910 (c. 12), which provides temporarily the two additional judges of the King's Bench Division. The Ancient Monuments Protection Act, 1910 (c. 3), extends the provisions of the Act of 1882 as to gift, devise or bequest of certain ancient monuments to the Commissioners of Works to all ancient monuments as defined by the Act of 1900—that is, "any structure, erection, or monument of historic or architectural interest, or any remains thereof." The Mines Accidents (Rescue and Aid) Act, 1910 (c. 15), makes provision with respect to organization for the purpose of rescue and aid in the case of accidents in mines. The Diseases of Animals Act, 1910 (c. 20), prohibits the export of unfit horses. The Companies (Converted Societies) Act, 1910 (c. 23), removes the doubts raised by recent decisions as to the validity of the conversion of certain friendly societies into companies. The Accession Declaration Act, 1910 (c. 29), simplifies the form of declaration to be made by the Sovereign on his accession. And the Small Holdings Act, 1910 (c. 34), provides compensation for tenants on whom notice to quit is served with a view to the use of the land for the provision of small holdings.

#### The Atlantic Fisheries Arbitration.

"THE ARGUMENTS in this historic arbitration," to use the words of the *Times* correspondent, "came to an end" on the afternoon of the 12th of August, on which day Senator ROOT concluded his speech on behalf of the United States. The Attorney-General, on behalf of Great Britain, was allowed to comment on certain points raised by Senator ROOT, on the ground that they were new evidence. The President then adjourned the tribunal *sine die*. In doing so he addressed the counsel present as "friends," following "the noble custom prevailing among members of the Bar in Anglo-Saxon countries, even if they represent the adverse parties of a litigation." We quote from the *Times* correspondent's account, but surely the presiding judge in a court does not address the contending parties' counsel as his "friends," though *inter se* these counsel do speak of their opponents as "my friend." Formerly, of course, when English judges of the courts of common law were also serjeants-at-law, they addressed a serjeant who appeared before them as "Brother" So-and-so. Perhaps some confusion between these two customs was the cause of the remark quoted. The proceedings before the tribunal have occupied forty days' sittings, and the award is expected to be given in about a month.

#### Land Valuation Returns.

BY SECTION 26 of the Finance Act, 1910, every landowner is required to furnish to the Inland Revenue Commissioners a return containing such particulars as the commissioners may require as to rent received, and as to the ownership, tenure, area, character, and use of the land, and the consideration given on any previous sale or lease of the land, and any other matters which may properly be required for the purpose of the valuation of the land, and which it is in his power to give. This is to enable the commissioners to make the valuation prescribed by this section—that is, a valuation shewing separately the total value and the site value of all land in the United Kingdom. A form, accompanied by instructions as to its use, has now been issued shewing the "particulars required by the commissioners which must be furnished so far as it is in the power of the person making the return to give them." Having regard to the definitions of "total value" and "site value," and the further terms, "gross value" and "full site value," which are introduced as part of the machinery of valuation, the particulars required are naturally lengthy. They include the tenure and description of the land, with particulars of buildings and structures thereon, the extent of the land, if known, the terms on which it is held by tenants, any outgoing, charges, easements, and restrictive covenants, and particulars of the last sale, and of subsequent expenditure. In addition the landowner may give his estimate of the value of the land, shewing how it is arrived at and the

various different values—gross value, full site value, &c. For this purpose the instructions restate the statutory definitions of the various values. Landowners will have to consider whether it will be better to furnish their own valuations, or to wait till the commissioners have served their provisional valuation under section 27. The landowner has then sixty days in which to give notice of objection. But the required particulars must, of course, be given so far as it is in his power to do so, and it must be carefully borne in mind that, under section 12, no deduction from site value can be claimed hereafter if it is one which could have been, and but was not, claimed for the purpose of ascertaining the original site value.

#### A New Patent Court in the United States.

AMERICANS, like Englishmen, are not satisfied with their patent law, and a Bill has been brought into the United States Senate to provide a special tribunal for the determination of patent cases. A favourable report has been made by a committee appointed by the Senate to consider this Bill, which proposes to create a new court which shall exercise the jurisdiction now vested in the circuit courts of appeal as regards patent cases, and which shall have no other jurisdiction. The court is to consist of five judges—a chief justice to be appointed by the President for life, and four associate justices to be nominated by the Chief Justice of the Supreme Court of the United States, from among the federal, district and circuit judges, for terms of six years respectively. The judges so nominated are to receive additional remuneration for the period during which they are absent from their districts or circuits. The committee point out that under the existing system there are nine courts of last resort in patent cases, with the result that the title to patents is involved in confusion and uncertainty. A patent may be adjudged to be valid in eight circuits, but if the court in the ninth circuit declares it to be invalid, the patentee loses all the benefit of the decisions in the other tribunals, because anyone within the jurisdiction of the ninth circuit may manufacture the patented article and sell it in any part of the United States. There are, however, some difficulties in the path of the new scheme. A doubt is raised as to the "constitutionality" of the provision by which the Chief Justice is authorized to nominate the associate justices of the new court, inasmuch as the power to appoint judges is vested by the Constitution in the President of the United States. Another doubt is whether it is constitutional to increase the salary of the judges when they are serving in the Patent Court and to withdraw the increased payment when they return to their districts or circuits. It is suggested that this may be regarded as the reduction of the salary of a federal judge during his term of office, which is prohibited by the Constitution. Legislation in this country is free from such anxieties. But the prospects of any amendment of the law of patents are even less in England than in the United States. Any scheme of reform is laid aside, like hundreds of other projects, because there is no time, perhaps no inclination, to consider such dry subjects.

#### Accidents in Skating Rinks.

ACCIDENTS in skating rinks are by no means infrequent, but they are not often the subject of an action at law. In the case of *Fisher v. Premier Rinks (Limited)*, however, before Judge LUMLEY SMITH, in the City of London Court, the plaintiff brought his action to recover damages in respect of an injury which he sustained while skating in the defendants' rink. It appeared that, a lady skater having had a bad fall, one of the floor managers started briskly across the rink to the lady's assistance, and on the way ran against the plaintiff, who was thrown down and seriously injured. It was proved that notices had been posted up by the defendants stating that "Patrons skate at their own risk; the management accept no responsibility of any kind," but the plaintiff alleged that he had not seen or read the notices. The judge, however, made short work of the case, holding that the facts shewed no such negligence on the part of the managers as would make the defendants liable. Rinking, he said, was an amusement which was liable to risks and accidents, and these the plaintiff must take upon himself in the ordinary way. This ruling is not likely to be questioned. The dangers of several

English games—such as football and polo—are notorious, but we do not hear that those who are injured while playing seek for compensation in the law courts. The liability of a player at a lawful game acting in good faith was discussed by the commentators on the ancient Roman Law, who considered that he incurred no liability if, while acting according to the rules of the game, he had the misfortune to injure another player. It was quite reasonable that the attendant should move briskly across the floor of the rink, and a collision under the circumstances, assuming that there was no want of care on the part of the plaintiff, was in the nature of an inevitable accident.

#### The Exercise of General Powers of Appointment.

THE DECISION OF PARKER, J., in *Re Wilkinson* (1910, 2 Ch. 216), illustrates the extent to which the general words of section 27 of the Wills Act, 1837, may be carried. That section provides that a general devise of real estate shall include any real estate which the testator has power to appoint in any manner he may think proper, and shall operate as an execution of the power; and similarly as to implied execution of a power to appoint personal estate. Hence a general devise of real estate and a general bequest of personal estate carry respectively real and personal estate over which the testator has a general power of appointment. But suppose the power is to charge a sum of money on real, or real and personal, estate, and then to dispose of the sum so charged as personal property, is this exercised by a mere general bequest? In *Re Jones* (34 Ch. D. 65) KAY, J., held that it was. There a testator gave his residuary real and personal estate on trust for conversion, and empowered his widow to appoint by will that £20,000 should be raised and applied as she should think fit. The widow by her will made a general devise and bequest in favour of her daughter. This both charged the £20,000 and disposed of it when charged. On the other hand, in *Re Salvin* (1906, 2 Ch. 452), where the power was to charge real estate with £6,000 in favour of the donee of the power or any other person, a different effect was given to a general bequest by the donee, and it did not pass the £6,000. In the case of a power to charge on real estate a sum which is to be treated as personal estate, general words of gift, said BUCKLEY, J., are not to be construed as effecting, "first, the creation of the personal estate by charging it on the real estate, and, secondly, the bequest on the personal estate thus created," and he quoted FITZGIBBON, L.J., in *Re Wallinger's Estate* (1898, 1 I.R. p. 148), that section 27 presupposes the existence of some real estate, or some personal estate, as the case may be, which at the time of the gift is already subject to a general power of appointment. BUCKLEY, J., distinguished *Re Jones* on the ground that there the trust for conversion made the whole property one personal fund, and the power in the will was practically a power to appoint part of this fund. But in *Re Wilkinson* (supra) PARKER, J., has applied *Re Jones*, although there was no trust for conversion. A testator empowered his wife to appoint that out of his real and personal estate there should be set apart enough money to produce £2 10s. a week, and she was to have absolute power to dispose by her will of the capital and income of the money; "subject as aforesaid," he gave his real and personal estate after his wife's death in favour of his children. The wife survived and made a will disposing of all the residue of her real and personal estate. PARKER, J., held that, although there was no trust for conversion, yet the widow's power was a power overriding the beneficial trusts, and that her own residuary bequest both charged the sum necessary to produce £2 10s. a week on the real and personal estate as a mixed fund, and disposed of that sum when charged. Probably, however, the distinction suggested in *Re Salvin* was both more practical and more in accordance with the language of section 27.

Those persons, says the *Globe*, who would abolish trial by jury are accustomed to make a great point of the disagreement of juries. Much the same kind of thing is said by those who desire to abolish the need for unanimity. As a matter of fact the disagreement of a jury, at least in civil cases, is a comparatively rare occurrence. The number of actions tried at the Royal Courts of Justice in which the juries disagree is not more than 2 per cent. of the whole. There must be nearly the same proportion of cases in which an abortive result is not incompatible with the interests of justice.

## The Right of Subrogation.

THE recent decision of SWINFEN EADY, J., in *Re British Power Traction and Lighting Co.* (ante, p. 749) illustrates forcibly the limited nature of the relief which is available to creditors under the doctrine of subrogation. In effect the doctrine operates as an assignment of a claim against a debtor or against assets, and it confers on the person who takes the benefit of it no greater right than could have been asserted by the person to whose rights he is subrogated. At law the doctrine has long been applied in insurance cases, where the policy is only one of indemnity. The insurer, on paying the insurance money, is entitled to all the remedies which the insured could have enforced: *Castellain v. Preston* (11 Q. B. D., p. 388). In equity it was, perhaps, first applied in cases where a person had advanced money to enable a wife to pay tradesmen for necessities supplied to her. The tradesmen could have recovered their debts against the husband, and the lender whose money had paid their debts was subrogated to their rights: *Harris v. Lee* (1 P. Wms. 482). In *Jenner v. Morris* (3 D. F. & J., p. 52) Lord CAMPBELL, C., recognized the true character of the doctrine by treating it as in the nature of equitable assignment. "It may be possible," he said, "that equity considers that the tradespeople have for valuable consideration assigned to the party who advanced the money the legal debt which would be due from the husband on furnishing the necessities." And the case where a person lending money to a company which borrows in excess of its powers, but applies the money in paying off creditors, is allowed to recover the money to the extent to which it is so applied has sometimes been referred to the principle of subrogation (*Re National Building Society*, 5 Ch., p. 313); though more recently the tendency has been to treat the borrowing as not in fact in excess of the company's borrowing powers where the money is spent in reducing liabilities: *Blackburn Building Society v. Cunliffe, Brooks, & Co.* (22 Ch. D. 61); *Re Wrexham, Moll, and Connell's Quay Railway Co.* (1899, 1 Ch. 440). "So far," said LINDLEY, M.R., in the latter case, "as the money has been applied in discharging debts or liabilities which could be enforced against the company, the prohibition against borrowing does not apply to it."

The leading application in equity of the doctrine of subrogation appears to be where creditors of an executor or a receiver who carries on business on behalf of an estate which he is managing, are allowed the benefit of his right of indemnity against the estate. This was recognized in *Ex parte Garland* (10 Ves. 110), where Lord ELDON, C., held that the creditors had as their security not only the personal responsibility of the executor, but also the whole fund that was properly embarked in the business; and in *Ex parte Edmonds* (4 D. F. & J., p. 498) TURNER, L.J., pointed out that *Ex parte Garland* and other cases proceeded on the principle of indemnity. "They proceed upon the principle that the executor or trustee directed to carry on the business having the right to resort for his indemnity to the assets directed to be employed in carrying it on, the creditors of the trade are entitled to the benefit of that right, and then become creditors of the fund to which the executor or trustee has a right to resort": see *Dowse v. Gorton* (1891, A.C. 190).

But if debts which have been incurred by the executor in carrying on business are only admitted against the testator's estate by virtue of the executor's right of indemnity, it follows that they can only be enforced to the extent of such right, and if the executor's claim against the estate is subject to a liability of his own to the estate, the right of indemnity is limited to the balance of the claim, and the right of the creditors against the estate is similarly limited. In *Re Johnson* (15 Ch. D., p. 555) JESSEL, M.R., shewed that the principle stated by TURNER, L.J., required to be applied in this way. "If," he said, "the right of the creditors is, as is stated by Lord Justice TURNER, the right to put themselves, so to speak, in the place of a trustee who is entitled to an indemnity, of course, if the trustee is not entitled, except on terms to make good a loss to the trust estate, the creditors cannot have a better right." And KEKEWICH, J., expressed the same result very clearly in *Re Frith* (1902, 1 Ch., p. 345): "The creditor has no right whatever against the estate,



but he has a right to sue the trustee who has incurred the debt. If the trustee on his part has a clear account, and has a right of indemnity against the estate, the creditor is subrogated to that right, and for that purpose the creditor is allowed to intervene. He may sue the trustee, and he may claim the benefit of the indemnity to which the trustee is entitled out of the estate. If, on the other hand, the trustee is in default and has not got that right, then no doubt the creditor can get nothing, because he is relying on an equity which does not exist." In that case, however, only one of three trustees was indebted to the estate. This indebtedness did not involve liability on the part of the other two trustees who had clear accounts, and the creditors were entitled to the benefit of their right of indemnity, notwithstanding that the creditors could not have claimed it through the indebted trustee.

The recent case of *Re British Power Traction and Lighting Co. (supra)* would have been a simple application of the above principles but for the circumstance that the liability of the receiver was covered by sureties. A receiver had been appointed in a debenture-holders' action, and the receiver and his sureties gave a bond for £10,000 as security. The receiver carried on the business and incurred liabilities to creditors, and of these a sum of £979 remained unpaid. Hence, had the receiver's accounts been clear, he would have had a right of indemnity for this sum against the estate, and, upon the principle applicable in the case of executors, the creditors would have been entitled to the benefit of the right. He was, however, indebted to the estate in the sum of £489, and if his indebtedness had not been secured by the bond, there was no question that the creditors' claim against the estate would have been diminished by this sum. Did it make any difference that the estate was entitled to recover the £489 from the sureties? In other words, could the creditors require the bond to be put in force, and the £489 recovered under it, in order that the receiver's accounts might be cleared, and that the full £979 might be available for them out of the assets? SWINFEN EADY, J., held that they could not, and it is difficult to see how any other result could have been arrived at. Clearly the receiver himself could have recovered against the estate only the excess of £979 over £489. He could not have required the bond to be put in suit in order to give an advantage to himself; and since the right of the creditors is strictly limited to the right of the receiver, they were equally debarred from requiring the bond to be enforced. If the creditors had a direct right against the assets, the case would of course be different, and they would be entitled to have the assets made good by the sureties in order to satisfy their claim. But the nature of their right—a right merely to enforce the receiver's right of indemnity—necessarily excluded any claim on their behalf against the sureties.

## Reviews.

### The Income Tax Acts.

PRATT AND REDMAN'S INCOME TAX LAW: BEING AN ANALYSIS OF THE INCOME TAX ACTS, WITH DECISIONS THEREUNDER, CASES OF ILLUSTRATION, AND EXPLANATORY NOTES. By the late J. TIDD PRATT, Q.C. EIGHTH EDITION. By JOSEPH HAWORTH REDMAN, Barrister-at-Law. Butterworth & Co.; Shaw & Sons.

The complications of the Income Tax Acts are well known, partly due to the complexity of the subject, and partly to the manner in which the statutes are drafted. The more desirable is it to have at hand a work, such as the present, which sets out shortly and clearly the leading rules of the statutes and the effect of the numerous decisions upon them. Specially important are the duties under Schedule D on profits of trades and professions and other income not elsewhere taxed, and the question of charging these when they are derived from businesses carried on abroad has been a frequent cause of litigation. Among the well-known cases referred to in the notes are *Cesena Sulphur Co. v. Nicholson* (1 Ex. D. 428), and *Colquhoun v. Brooks* (14 App. Cas. 493); and also the recent cases of *De Beers Consolidated Mines v. Howe* (1906, A. C. 455) and *New Zealand Shipping Co.* (96 L.T. 50), the latter two establishing that in the case of a company the test of residence is where the real control of the company is exercised. The work includes the income tax clauses of the Finance (1909-10) Act, 1910.

## Trust Accounts.

TRUST ACCOUNTS, INCLUDING THE HISTORY, PREPARATION, INVESTIGATION AND AUDIT THEREOF. By PRETOR W. CHANDLER, Solicitor. SECOND EDITION. Butterworth & Co.

In the present edition of this useful work an extensive re-arrangement of the text has been effected, though the system of treating trust accounts is the same as in the previous edition, a few additional forms of account being inserted. Chapter I. contains a summary of the cases in which the principles of the duty of trustees to keep and to render accounts have been considered, and also to render information to beneficiaries and give them the opportunity of checking the accounts and information. In the keeping of accounts the apportionments which have to be made between capital and income occupy a prominent place, and this matter is fully dealt with in Chapter VII., including apportionments which are governed by rules in equity, such as those necessitated by the rules in *Howe v. Earl of Dartmouth*, in *Re Earl of Chesterfield's Trust* (24 Ch. D. 643), and in *Althausen v. Whittell* (L. R. 4 Eq. 295). These explanatory chapters, together with the numerous forms of account, make the work a very convenient guide in all matters relating to trust accounts.

## Books of the Week.

Agricultural Tenancies. By CHARLES EDWARD CURTIS and ROBERT ABERCROMBY GORDON, M.A. Crosby Lockwood & Son.

Irish Forms and Precedents. Edited by WILLIAM COTTER STUBBS, M.A., and JAMES SINCLAIR BAXTER, LL.B.; Consulting Editor, JOHN H. EDGE, K.C. Butterworth & Co.

The Finance Acts, 1894-1910, and Revenue Act, 1903, so far as they Relate to the Estate Duty and other Death Duties. By JAMES WEBSTER-BROWN, Solicitor. Second Edition. Horace Cox.

## Correspondence.

### Inland Revenue Regulations and the Money-lenders Act.

[To the Editor of the Solicitors' Journal and Weekly Reporter.]

Sir,—Referring to your comments on the decision of the House of Lords in *Sadler v. Whiteman* (1910, 1 K. B. 868) in the current number the point of view of the purchaser for value without notice should be considered. It is impossible in practice to ascertain whether all the requirements necessary to constitute a valid transaction under the Act were complied with, and in many cases there is nothing on the face of the deed or other document to shew that the Act is applicable at all—there may be suspicion only that the vendor is a money-lender. This being so, the necessity of relying on the registration at Somerset House is apparent. It must not be forgotten that the Act makes void all transactions where the requirements are not satisfied, and there is no clause protecting a purchaser for value without notice, as sub-section 5 of section 1 only applies to that section.

Aug. 13.

[Possibly section 2 should contain a proviso in favour of purchasers for value without notice, but the power of the Inland Revenue to override the Act by their regulations or forms seems to be a distinct matter.—ED. S.J.]

## The Late Sir Joseph Walton.

The following letter from Sir John Gray Hill appeared in the *Liverpool Courier* of the 16th inst. :—

Sir,—As an old Liverpool solicitor, who knew the late Mr. Justice Walton well from the beginning of his professional life to the end, I should like to add a few words to your kindly and appreciative notice of him.

Liverpool may well be proud of her son. The elder members of my branch of the profession here will remember his career at the bar in our city, his remarkable knowledge of law, especially that relating to commerce and shipping, the acuteness of his mind, the breadth of his view, and the wisdom of his opinion, which could always be relied upon. Nor will they ever forget the extreme kindness of his disposition and his fund of human sympathy. This breadth and sympathy seem to be in the air of Liverpool, for, to refer only to the legal profession, I may say that they animate other great Liverpool judges still happily with us, who, I may add, do not forget their old friends now they are advanced beyond their sphere. So also they animated our late friend Mr. Warr. The qualities of which I speak Mr. Justice Walton carried, nothing diminished, from the bar to the bench.

I am old enough to remember many famous advocates. Sir Richard Bethell, afterwards Lord Westbury, is amongst the earliest figures which rise before me. His mighty intellect forced admiration even from the unwilling, but his arrogant and contemptuous manner towards all whose minds were less acute than his (that is, nearly everyone brought in contact with him) surrounded him with "curse not loud but deep," and ultimately brought about a fall, almost like that of Wolsey, in the House of Lords. How different was Mr. Justice Walton and are the other great judges to whom I refer.

But a few days ago, as I sat near him at the meeting of the International Law Association in the Guildhall of the City of London, and listened to his most valuable paper on "The Limit of State Interference with Maritime Contracts," he seemed so light and happy, so full of alertness of intellect and kindness of heart, that I thought he would be long with us to adorn the bench and to fill Liverpool with pride that she had produced him. Would that we could his "light re-lume."

"The raiment that was flesh is turned to dust," but the spirit that it enfolded is not lost even here. It remains as an incentive to the men of Liverpool to do their duty as he did his.—Yours, etc.,

JOHN GRAY HILL.

10, Water-street, Liverpool, 15th of August, 1910.

Before the commencement of the business of the Vacation Court, on Wednesday, Sir S. T. EVANS, P., made the following reference to the late Mr. Justice Walton, all the members of the Bar remaining standing:—

Mr. Bramwell Davis and gentlemen of the bar,—If the courts had been sitting there would have been to-day general expressions of sadness at the great loss the profession has sustained by the death of Mr. Justice Walton. As this is the only court sitting, I cannot refrain from saying how much we deplore his death, and that we offer our sympathy to his family. He lived a strenuous life in his profession, which was brought to a close in the way in which he would have wished it, for he died in harness. He was a superb advocate, *facile princeps*, in my opinion, in the particular branch of the law in which his practice lay. He was a lucid, cogent, and most persuasive reasoner. I cannot do better in referring to him than paraphrase words used of a great judge, Lord Hardwicke: "He was eminently qualified for his high office, which he filled for some years with the greatest reputation to himself and satisfaction to the public. His knowledge was sound and extensive; the clear and comprehensive manner in which he delivered his opinions could not but make the duller hearer sensible of their weight. He shone in those chief characteristics of a judge—temper and patience. He heard all with attention, and then decided with readiness, enforcing his decrees with such convincing reasoning as equally gave information to the bar and satisfaction to the parties. He greatly encouraged industry in young members of the bar by showing particular attention to their arguments, and noticing what would admit of approbation. He was engaging and polite in his manner, and yet failed not in every point to support the dignity of his office. He commanded universal esteem and reverence." As a man he was one of the kindest nature and sunniest disposition; no one in the profession was more beloved by its members, and no one better deserved their admiration and esteem. In the name of the bench and the bar, I respectfully offer to his relatives our deep sympathy.

Mr. BRAMWELL DAVIS, K.C., of the Chancery Bar, the senior member of the bar present, said he desired to concur in these expressions of sympathy. On the Chancery side their knowledge of him as a judge was limited, but when he sat as Vacation Judge no one could have been more courteous and patient or more anxious to do justice, and he felt sure from what he then saw that every word in his praise which had just been uttered was true.

Mr. LEWIS EDMUNDS, K.C., on behalf of the common law bar, gave expression to their and his own great sorrow. All who had known the late judge, whether at the bar or on the bench, felt that a great personality had gone. He was constantly in the courts, either at the bar or on the bench, and his was a popular and agreeable personality.

## Societies.

### The Law Association.

The usual monthly meeting of the directors was held at the Law Society's Hall on Thursday, the 11th of August, Mr. T. H. Gardiner being in the chair. The other directors present were Mr. J. E. W. Rider, Mr. W. P. Richardson, Mr. Mark Waters, and the secretary, Mr. E. E. Barron. A sum of £115 was voted in relief of deserving cases. Five new members were elected, and other general business was transacted.

## Obituary.

### Mr. Richard Peter.

Mr. Richard Peter died on Monday, the 15th inst., at Launceston, at the age of 100 years. Mr. Peter was born on the 9th of October, 1809, at Bodmin, and was admitted a solicitor in 1838. He held numerous public appointments in Launceston, and was town clerk from 1874 to

1885. In 1864-5 he was Mayor of Launceston, and in 1890 he was appointed a magistrate of the borough and of the county of Devon. Mr. Peter was an antiquarian, and in 1885, in conjunction with his son, Mr. Otho Peter, he published a history of Launceston. In 1908 he was presented with the freedom of Launceston, and on the occasion of the visit of the King and Queen (then Prince and Princess of Wales) to Cornwall in June, 1909, he was presented, and received their Royal Highnesses' congratulations. Mr. Peter celebrated his 100th birthday on the 9th of October last, and on that occasion King Edward and the present King sent him messages offering their good wishes.

### Sir Charles Pearson.

Sir Charles Pearson, a judge of the Court of Session from 1896 to 1909, with the bench title of Lord Pearson, died in Edinburgh on Monday, the 15th inst. Sir Charles Pearson, who was born in 1843, was educated at Edinburgh Academy, Edinburgh and St. Andrews Universities, and Corpus Christi College, Oxford. At Oxford he took a first-class in both classical moderations and *Litt. Hum.* High honours rewarded his attendance at the law classes at Edinburgh University, and when he was admitted a member of the Faculty of Advocates in 1870 he fully realised the expectations entertained of his abilities by gathering a large junior practice. He was briefed for many prominent cases, and was specially retained by the Crown to assist in the prosecution of the directors of the City of Glasgow Bank. In 1886 he was unanimously elected Procurator of the General Assembly of the Church of Scotland, and in the following year, as the chief lay official of the Church, he was knighted on the occasion of Queen Victoria's Jubilee. In 1890 he became Solicitor-General for Scotland, and was elected (unopposed) Conservative member of Parliament for Edinburgh and St. Andrews Universities. In 1891 he succeeded the late Lord Robertson as Lord Advocate, and in the same year was sworn a member of the Privy Council. He held the office of Lord Advocate until 1892, when his party resigned, and was again appointed in 1895, when the Unionists returned to power. From 1892 to 1895, while out of office, he was Dean of the Faculty of Advocates. He was called to the English bar by the Inner Temple in 1870, a month before his admission to the Faculty of Advocates. Sir Charles Pearson married in 1873 Elizabeth, daughter of Mr. M. Grayhurst Hewat, of Norwood.

## Legal News.

### Changes in Partnerships.

#### Dissolution.

WILLIAM STEPHEN TUNBRIDGE, GEORGE EMERIS HAINES, and EDWARD WILLIAM TUNBRIDGE, solicitors (Tunbridge & Co.), Redditch. June 30. The business will be carried on in future by the said William Stephen Tunbridge and Edward William Tunbridge. [*Gazette*, Aug. 16.]

#### General.

"My recent experiences," says a correspondent (Mr. W. E. Walker) to the *Daily News*, "lead me to write to you on the subject of the treatment of jurymen. I was summoned to the Sessions at Westminster last Saturday morning, and spent the whole day hanging about the court doing nothing. We—that is, the waiting jury—were then told to be present again this morning (the 8th inst.) at 10.30. On arriving at the court we learnt that the sitting would not begin till twelve o'clock. Now, sir, I consider this is a disgraceful way to arrange matters. I am a particularly busy man, and every five minutes is of value, and in the course of conversation I found the same applied to all the others. It seemed to us that the convenience of everyone else connected with the court, from the judge to the ushers, is considered before that of the poor jurymen, who, after all, as they try the cases and give their verdict, should be of some importance. It is not for me to formulate methods of reform, but to anyone who has spent many weary, useless hours at the courts they will be fairly obvious. Anyhow, I consider it is a crying evil that demands redress."

In an interview which Reuter's representative has had with Sir Edward Morris, the Prime Minister of Newfoundland, who has just arrived in London from The Hague on the conclusion of the North Atlantic Fisheries Arbitration, the Premier is reported to have said: "As the question is still *sub judice*, I am, of course, unable to discuss the various matters in dispute. We are now waiting for the verdict, which I can only hope will be one which can be justified and will settle for ever the disputes of a century, thus removing a source of friction between the two great branches of the Anglo-Saxon race, two branches which must come more closely together and be united both in their own interests and in those of others. Our stay at The Hague also brought home to us how necessary in the interests of the peace of the world such a tribunal as this is. The value of this arbitration tribunal would be largely increased if it could be made permanent, and not subject to change and shifting when a new court has to be formed to discuss a fresh question. The tribunal should be a permanent international one, composed of men who by birth and education are fitted for it, whose appointments could not be revoked, and whose salaries should be such as to place beyond all question their absolute impregnability and independence."

Mr. Justice Jelf continues to progress favourably, and is now able to leave his room for a few hours each day.

The funeral of Mr. Justice Walton took place on Wednesday at the Roman Catholic Cemetery, Kensal Green. It was preceded by a Requiem service at St. James's Church, Spanish-place, where the late judge had been a worshipper for many years. The Mass was said by his son, the Rev. J. A. Walton, who was assisted by Canon Gildea. The chief mourners were Mr. Arthur Walton and Mr. P. Walton (sons), Mother Teresa Walton, Sister Superior, St. Leonard's-on-Sea (sister), Mrs. Jasper White (sister), Mr. Jasper White (brother-in-law), and Mrs. Arthur Walton (daughter-in-law). Among others present were:—The Lord Chief Justice, Mr. Justice Phillimore, Mr. Justice Warrington, Sir Patrick Coll. Lady Primrose, the Rev. J. Rickaby, S.J., the Rev. W. Bodkin (Rector of Stonyhurst College), Mr. E. B. Cook (representing the Law Society), Mr. G. Phillimore, Mr. Hanbury Aggs, Mr. Frederick Laing, K.C., Dr. Barry Ball, Mr. Thomas Holland (Town Clerk, Chelsea), Mr. Walter Schroder (representing the Medico-Legal Society), Lady Day, Mr. Balfour Allan, Mr. Ralph Bankes, the Rev. J. Pinnington, S.J., and Major F. J. A. Skeet. The final Absolution after the Mass was pronounced by Father Walton, and he also said the last prayers at the grave.

ROYAL NAVAL COLLEGE, OSBORNE.—For information relating to the entry of Cadets, Parents and Guardians should write for "How to Become a Naval Officer" (with an introduction by Admiral the Hon. Sir E. R. Fremantle, G.C.B., C.M.G.), containing an illustrated description of life at the Royal Naval Colleges at Osborne and Dartmouth.—Gieve, Matthews, & Seagrove, 65, South Molton-street, Brook-street, London, W.—[ADVT.]

## Winding-up Notices.

London Gazette.—FRIDAY, August 12.

### JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

COOPERS, LTD (Miles Platting, Manchester)—Creditors are required, on or before Sept 14, to send in their names and addresses, and particulars of their debts or claims, to Frank Hamer, 101, Katherine st, Ashton under Lyne, Hamer, Ashton under Lyne, solicitor for the liquidator.

DEVICEN, LTD—Creditors are required, on or before Sept 8, to send their names and addresses, and the particulars of their debts or claims, to Thomas Keena, 29, King st, Luton, liquidator.

EL-WORTH, LTD—Ptn for winding up, presented July 14, directed to be heard at the Courts of Justice, Chancery Lane, on Oct 11. Raphael & Co, Moorgate st, solors for the ptner. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of Oct 10.

F. BIRD & CO, LTD—Creditors are required, on or before Aug 17, to send their names and addresses, and the particulars of their debts or claims, to David Owen, 28, Milcom st, Bath. Mann & Rodway, Trowbridge, solors for the liquidator.

HATRY & CO, LTD—Ptn for winding up, presented Aug 4, directed to be heard Oct 18. Mason & Co, Gresham st, solors for the ptners. Notice of appearing must reach the said solitors not later than 6 o'clock in the afternoon of Oct 17.

MAVER LAY SYNDICATE, LTD—Creditors are required, on or before Sept 8, to send in their names and addresses, and the particulars of their debts or claims, to Newman Mayo Ogle, Worcester House, Walbrook, liquidator.

WEALLEY DREG CO (MILES PLATTING), LTD—Creditors are required, on or before Sept 14, to send in their names and addresses, and particulars of their debts or claims, to Frank Hamer, 101, Katherine st, Ashton under Lyne. Hamer, Ashton under Lyne, solitor for the liquidator.

London Gazette.—TUESDAY, August 16.

### JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

A. E. NUNN & CO, LTD—Ptn for winding up, presented July 20, was adjourned, and will be heard Aug 24. Ward & Co, King st, Cheapside, for Addison & Cooper, Walsall, solors for the ptners. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of Aug 23.

ARGOL-MALAY INVESTMENT TRUST, LTD—Ptn for winding up, presented Aug 11, directed to be heard Aug 24. Cameron & Co, Gresham House, Old Broad st, solors for the ptner. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of Aug 23.

AROLVERBY STEAMSHIP CO, LTD (IN LIQUIDATION)—Creditors are required, on or before Sept 21, to send their names and addresses, and the particulars of their debts or claims, to James Henlop, 15, Grainger st West, Newcastle upon Tyne. Ince & Or, Fenchurch st, solors for the liquidator.

CARBAGGIO GOLD AND AMERIC MINES, LTD (IN VOLUNTARY LIQUIDATION)—Creditors are required, on Oct 8, to send their names and addresses, and the particulars of their debts or claims, to Henry Malcolm Graham, 147, Lendenhall st, liquidator.

MANCO SYNDICATE, LTD—Creditors are required, on or before Sept 28, to send their names and addresses, and the particulars of their debts or claims, to Edward Wells, 66, Coleman st, liquidator.

SARANI RIVER SYNDICATE, LTD—Ptn for winding up, presented Aug 11, directed to be heard before the Vacation Judge, Aug 24, at 11. Wren & Wren, Broad st pl, solors for the ptner. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of Aug 23.

## Resolutions for Winding-up Voluntarily.

London Gazette.—FRIDAY, August 12.

LEICESTER IDEAL BASKET MAKERS, LTD.  
RUSSIAN ENGINEERING CO, LTD.  
CLARENCE PERRY (CARDIFF), LTD.  
PERRY DE LORIO & CO, LTD (Reconstruction).  
BRAZILIAN RUBBER TRUST, LTD.  
MADE AND EXCHANGE, LTD.  
JOHN VALE, LTD.  
SUZUI OIL CO, LTD.  
MERCHANTILE BANK ASSETS CO, LTD.

MAKOP OIL FIELDS SYNDICATE, LTD.  
COLAS UNIVERSAL AUTOMATIC BUTTER COUPLER CO, LTD.  
"ANDRADA" SAILING SHIP CO, LTD.  
A. B. C. CAB CO, LTD.  
WILLIAM MARSHALL & SONS, GRIMSBY, LTD.  
E. G. SYNDICATE, LTD (Reconstruction).  
F. BIRD & CO, LTD.  
BIRMINGHAM HIPPODROME, LTD.  
GWYN, LTD.  
CENTRAL KILGUM TUN MINES, LTD.  
CLAPHAM STORES, LTD.  
METAL FINISHERS, LTD.  
UNLIMITED, LTD.  
VRALE, CRUICKSHANK & CO, LTD.  
HATRY & CO, LTD.

London Gazette.—TUESDAY, August 16.

ROMANIAN BUILDING SYNDICATE, LTD.  
R. C. MARBLEY, LTD.  
COMMERCIAL AND CONSTRUCTION SYNDICATE, LTD.  
MO-DRY CARNEY & CO, LTD.  
LEADS AND COUNTY COMMERCIAL CLUB, LTD.  
BRITANNIA NITRATE CO, LTD.  
GIBSON, JARVIS, & CO, LTD.  
HARPER ELECTRIC PIANO CO, LTD.  
SCHNEIDER CO-OPERATIVE SLATE QUARRIES, LTD.  
T. S. BLUNT, LTD.  
A. E. NUNN & CO, LTD.  
C. T. LYCETT, LTD.  
MANCO SYNDICATE, LTD.  
DYER'S FIELD MANUFACTURING CO, LTD.  
VAUXHALL SOCIAL CLUB CO, LTD.  
STAR FAIR GROUNDS, LTD.

## The Property Mart.

Result of Sale.

REVERSIONS, LIFE POLICIES, &c.

MESSRS. H. E. FOSTER & CHANFIELD held their usual Fortnightly Sale of Reversions Life Interests, Policies, &c., at the Mart, Tosenhouse-yard, E.C., when a total of £4,100 was realized.

## Creditors' Notices

Under 22 & 23 Vict. cap. 35.

LAST DAY OF CLAIM.

London Gazette.—FRIDAY, Aug 5.

ALLEN, ELIZABETH, Grantham Sept 17 Beaumont & Goodall, Nottingham  
ANDERTON, GEORGE, Ashton on Ribble, Preston Sept 16 Littler, Manchester  
ARGANDONA, MANUEL DE, Sucre in Bolivia Sept 5 McDiarmid & Son, Newmans et, Cornhill  
ATRES, GEORGE, Tottenham Sept 6 Fedley & Co, Bush in  
BADRAGE, JOSEPH, Tuebrook, Liverpool Sept 30 Toulmin & Co, Liverpool  
BASINDALE, MARY ANN, Long Sutton, Lines Sept 1 Sturton, Holbeach  
BENNETT, GEORGE, Birmingham, Pencil Case Manufacturer Sept 15 Harper, Birmingham  
BOKER, MANOAH, Cowfold, Sussex Sept 15 Upperton & Bn-on, Brighton  
COOK, THOMAS, Prescott, Lancs, Butcher Aug 31 Smith, Prescott  
CRANSHAW, REBOOTH AMOS, Dewsbury Moor, Dewsbury Aug 22 Mitcheson, Heckmondwike  
DEWICK, EMMA, Misterton, Notts Aug 30 Robbs & Bell, Gainsborough  
DODGSON, ANN, Thwaites Millom, Cumberland Sept 3 Butler & Son, Broughton in Furness  
DODGSON, JOHN, Thwaites Millom, Cumberland Sept 3 Butler & Son, Broughton in Furness  
FINLASON, REBECCA, Southampton Sept 6 Griffith, St Bride's av, Fleet at  
FOSTER, RICHARD BAYNTON, Dorchester Aug 23 Coombs & Son, Dorchester  
GLOVES, WILLIAM, Golborne, Lancs, Grocer Sept 14 Marsh & Co, Leigh, Lancs  
GRAST, JOSEPH, Swinton, nr Manchester, Timber Merchant Sept 16 A & G W Fox, Manchester  
HARBOR, ISABELLA, Hinton rd, Herne Hill, Licensed Victualler Sept 17 Allen & Son, Carlisle st  
HARGUS, PERCY JOHN, Rowlands Castle, Hants, Clerk Sept 1 Parker & Co, Portsmouth  
JACKSON, EMILY HILL, South Norwood Sept 16 Redpath & Co, Bush in  
KAY, JAMES, Timperley, Chester Sept 16 Addleshaw & Co, Manchester  
LOFTHOUSE, JAMES, Leigh, Lancs Sept 7 Unsworth, Leigh  
LORD, ROBERT THOMAS, Wardie, nr Rochdale, Coal Miner Sept 1 Wiles & Thompson, Rochdale  
MEGGS, WILLIAM JOHN, Leytonstone, Essex, B or Retailer Sept 8 Crossman & Co, Theobalds rd, Gray's inn  
MEMERTHAGEN, DANIEL, Tokenhouse yd Sept 17 Drake & Co, Road in Mortimer, Thomas Rayner, Heysham, Lancs Aug 27 Hammond, Bradford  
MYATT, MARY JANE, Mark-t Drayton, Salop Sept 1 Warren & Co, Market Drayton  
NEAT, WALTER, Newport, I of W Sept 5 Carr, Newport, I of W  
PARKIN, ANN, Askerd, Yorks Sept 10 Braddley & Co, Doncaster  
PEARSE, WILLIAM, Hambrook, nr Bristol, Mailster Sept 8 Bush & Bush, Bristol  
PEARSE, HESTER ANN, Hambrook, nr Bristol Sept 8 Bush & Bush, Bristol  
PILNIST, THOMAS, Blackheath, Staffs Aug 20 Cookey & Co, Old Hill, Staffs  
RAINTERS, RICHARD RUDOLPH ROBERT, Littlehampton, Laundry Proprietor Sept 20 Wadnop, Littlehampton  
REDDES, MICHAEL, Buckden, Hunts Sept 17 Hunnybun & Sons, Huntingdon  
ROBERTSON, ELIZABETH, Weston under Redcastle, Salop Aug 31 Bygott, Wem  
ROBERTSON, WILLIAM, Weston under Redcastle, Salop Aug 31 Bygott, Wem  
ROBERTSON, JULIA, Upper Norwood Sept 1 Bickle & Wilcock, Plymouth  
SCOTT, THOMAS, Torquay Sept 1 Bickle & Wilcock, Plymouth  
SOMERSET, VERA FRANCIS JOHN, Fress, Salop Aug 31 Bygott, Wem  
SPURLING, KATE, Kelvedon, Essex Aug 25 Howard & Co, Colchester  
STEPHENSON, ELIZABETH, Goodmanham, Yorks Sept 3 Summerson, Pocklington  
STOKES, CHARLES HENRY, Ostend, Belgium Sept 5 Stokes & Co, East India av  
THOMAS, MERTON ANTHONY, St George's sq, Pimlico Sept 1 Hemaley & Co, Old Burlington st  
TURNER, MARY ANN, Lincoln Sept 16 Burton & Co, Lincoln  
TURNER, MARY ANN ELIZABETH GRACE, Henley on Thames Sept 5 Master & Co, Stone bldgs, Lincoln's inn  
WARR, GEORGE RICHARD, Mill in, Hampstead Sept 1 Bridgman & Co, College hill  
WARR, ROBERT, Brooklyn, USA, Master Mariner Aug 30 Weightman & Co, Liverpool  
WILKINSON, WILLIAM, Overden, Halifax, Yorks Sept 17 Jubb & Co, Halifax  
WINFIELD, GEORGE, Gloucester, Seed Merchant Sept 5 Champney & Co, Gloucester  
WITHERS, EMMA, Healey, Sheffield Sept 29 Brandon & Son, Sheffield



London Gazette.—TUESDAY, Aug. 9.

BROWN, CHARLES, Small Dale, Derby, Publican Aug 31 Webster & Styling, Sheffield  
CLAYTON, ELIZABETH, Chiswick Sept 17 Ginn & Co, Cambridge  
COOPER, JOSEPH, Sheffield, Joiner Sept 10 Smith & Co, Sheffield  
DIXON, JAMES, Birkenhead Sept 30 Toulmin & Co, Liverpool  
EASTWOOD, ANNE EMMA, Brighton Sept 10 Nye & Donne, Brighton  
ELLIS, MERVICK, Portsmouth Aug 31 Jones, Portsmouth  
HARDING, THOMAS, Groves, York, Labourer Sept 21 Shaftoe & Son, York  
BETMANN, HENRY, Greencroft gdns, South Hampstead Sept 15 Guillaume & Sons, Salisbury sq  
HUMBY, LEWIS WILLIAM, Guildford, Farmer Sept 5 Campbell & Co, Warwi k st, Regent at  
JOSEPH, KATE, Whitechurch, Glam Aug 30 Bradley & Son, Cardiff  
KING, Right Rev EDWARD, Lord Bishop of Lincoln, Lincoln Sept 16 Toynbee & Co, Lincoln  
LILLEY WILLIAM, Hemingford Abbots, Hunts, Yeoman Sept 24 Hunnybun & Sons, Huntingdon

MEDLEY, HELEN, Rawdon, nr Leeds Sept 7 Jones & Co, Liverpool  
MOORE, GEORGE, Sealm Park, nr Selby, Yorks, Farmer Nov 11 Parker & Parker, Selby  
NICHOLLS, CAMILLA GUSTAVA EMMA BLOTH, Woodfield av, Streatham Sept 8 Ballard, Clifton's inn  
PAGE, WILLIAM, Chilcompton, Somerset Sept 16 Freeman & Son, Red ord row  
PHILLIPS, WILLIAM, Shrewsbury, General Dealer Sept 12 Davaston, Shrewsbury  
PIERCE, MARGARET, Chester Sept 10 Williams & Williams, Rhyl  
REYNOLDS, Rev HERBERT EDWARD, Swanage Sept 16 Meade-King & Co, Bristol  
KUSSELL, CECIL HENRY, Ennismore gdns Sept 17 Lawrence & Co, New sq, Lincoln's inn  
SHAW, MARY, Clwyd, Denbigh Sept 1 Johnson, Ruthin  
SHUTTLEWORTH, JOHN, Great Coggeshall, Essex Sept 16 Beaumont & Son, Coggeshall  
STUBBS, HENRY WALTER, Botley, Southampton Sept 16 Fowler, Southampton  
SYKES, MATTHEW, Kingston upon Hull Sept 9 Martinson & Stow, Hull  
THOMAS, ELIZABETH MARY, Llandilo, Carmarthen Sept 20 Mannings, Gresham House  
THOMPSON, MARY ANN, Newcastle upon Tyne Aug 31 Ward, Newcastle upon Tyne

## Bankruptcy Notices.

London Gazette.—FRIDAY, August 12.

### RECEIVING ORDERS.

ARTHUR, WILLIAM HENRY, Skegness, Lincs, Engineer Boston Pet Aug 13 Ord Aug 10  
BATHMAN, JONAH, Neechell, Birmingham, Baker Birmingham Pet Aug 6 Ord Aug 9  
BRANWELL, WILLIAM HOLDS, Bishopsgate at Without, Oil and Colour Man High Court Pet Aug 10 Ord Aug 10  
BUCHANAN, ALBERT Priory rd, Kew Green High Court Pet June 6 Ord Aug 8  
BURROUGHS, FREDERICK WILLIAM, Manchester, Commission Agent Manchester Pet July 27 Ord Aug 10  
BURNALL, GEORGE, Llandudno, Grocer Bangor Pet Aug 9 Ord Aug 9  
CHERRIER, WILLIAM CORDEROY, Wallington, Surrey, Builder Crocyon Pet July 11 Ord Aug 9  
COHEN, JACOB JOSHUA, Charlotte st, Fitzroy sq, Dealer in Antiquities High Court Pet June 23 Ord Aug 8  
CRAW, FREDERICK JAMES, Ebbw Vale, Mon, Painter Tredgar Pet July 23 Ord Aug 9  
CROPLAT, ARTHUR FREDERICK, Milkwood rd, Herne Hill, Builder High Court Pet July 16 Ord Aug 8  
DAVIES, JOHN WILLIAM, Llanfihangel Gneurglyn, Cardigan, Painter Aberystwyth Pet Aug 9 Ord Aug 9  
DAVIS, EDWARD WALTER, Tower chmbrs, Moorgate st, Solicitor High Court Pet June 23 Ord Aug 8  
DEVILLE, LEON PHILIPPE, Silkth, Cumberland, Hotel Keeper Carlisle Pet Aug 10 Ord Aug 10  
DOVE, ROBERT WALKER, and JOSEPH DODGSON, Bridlington, Yorks, Monumental Masons Scarborough Pet Aug 8 Ord Aug 8  
DRIVER, HERBERT, Boston, Lincs, Poik Butcher Boston Pet July 27 Ord Aug 8  
FALLICK, SILAS, Aldingbourne, Sussex, Baker Bligh'on Pet Aug 9 Ord Aug 9  
FITCHER, M E, Workshop, Nottingham, Boot Dealer Sheffield Pet July 23 Ord Aug 10  
GLOVER, SAMUEL CROSLAND, Wakefield, Draper Wakefield Pet July 22 Ord Aug 8  
GREEN, JOHN ROBERT, Great Dunham, Norfolk, Farmer King's Lynn Pet Aug 8 Ord Aug 8  
HALLAM, WALTER NORVAL, Derby, Traveller Derby Pet Aug 6 Ord Aug 6  
HESLON, GILBERT F, Paignton, Aut'omer Plymouth Pet May 30 Ord Aug 9  
HUGHES, TRAYVE EWARD, Swales, Fruiterer Swansea Pet Aug 10 Ord Aug 10  
LAMIGRON, JOSEPH JULIUS, Roxeth, Hartow, Marble Merchant High Court Pet July 23 Ord Aug 10  
LEACH, SAMPOETH MARK, Hoyland Common, nr Barnsley, Colliery Deputy Barnsley Pet Aug 9 Ord Aug 9  
LEWIS, GEORGE EDWARD, Aberdare, Glam, Butcher Aberdare Pet Aug 8 Ord Aug 8  
LYONS, SOPHIE, High rd, Balham, Furniture Dealer Wandsworth Pet Aug 10 Ord Aug 10  
MACINTOSH, WILSON, Ferryhill, Durham, Grocer Stockton on Tyne Pet Aug 9 Ord Aug 9  
MATTHEW, JOHN, Golborne, Lancs, Bolton Pet July 28 Ord Aug 9  
NIELD, THOMAS, Frodsham, Chester, Blacksmith Warrington Pet Aug 9 Ord Aug 9  
RICHARDS, SARAH, Camborne, Cornwall Truro Pet July 14 Ord Aug 10

SAPERIA, JACOB, old ISRAEL SHIFFER, Leeds, Boot Manufacture Leeds Pet Aug 8 Ord Aug 8  
SCHLEIERMACHER, CHRISTIAN, Cloudeley rd, Islington, Baker High Court Pet Aug 9 Ord Aug 8  
TAIT, THOMAS HODGSON, Kirkcaldy on Esk, Cumberland, Farmer Carlisle Pet Aug 9 Ord Aug 9  
TAYLOR, E, Crownhill, Devon, Outfitter Plymouth Pet June 28 Ord Aug 9  
WARD, HARRY, Bungay, Suffolk, Fish Hawker Great Yarmouth Pet Aug 8 Ord Aug 8  
WATERHOUSE, JOSEPH, Shuttleworth, Lancs, Bleacher Bolton Pet May 13 Ord Aug 3  
WICKSTEED, ALFRED, Liverpool, Furniture Dealer Liverpool Pet July 15 Ord Aug 9  
WILLING, EDWARD SAMUEL, Timperley, Chester, Buyer Manchester Pet Aug 9 Ord Aug 9  
WILSON, WALTER, Leeds, Grocer Leeds Pet Aug 9 Ord Aug 9

Amended Notice substituted for that published in the London Gazette of August 5:  
MARON, EILEEN, East Stonehouse, Milliner Plymouth Pet Aug 2 Ord Aug 2

### FIRST MEETINGS.

ADAMS, GERALD, Gt Portland st Aug 22 at 11 Bankruptcy bldgs, Carey at  
ALLIBONE, FREDERICK JOSEPH, Wellington, Sa'op, Innkeeper Aug 20 at 2.30 Off Rec, 22, Swan hill, Shrewsbury  
BISHOP, EDWARD, jun, Ashford, Kent, Cattle Dealer Aug 20 at 10 Off Rec, 64, Castle st, Canterbury  
BRANWELL, WILLIAM HOLDS, Penbury rd, Lower Clapton, Oil and Colourman Aug 24 at 1 Bankruptcy bldgs, Carey at  
BROWN, EDWARD, Yeovil, Butcher Aug 23 at 2.15 Off Rec, City chmbrs, Catherine st, Salisbury  
BUCHANAN, ALBERT, Priory rd, Kew Green Aug 24 at 11 Bankruptcy bldgs, Carey at  
CHERRIER, WILLIAM CORDEROY, Wallington, Surrey, Builder Aug 22 at 11.30 132, York rd, Westminster Bridge  
COHEN, JACOB JOSHUA, Charlotte st, Fitzroy sq, Dealer in Antiquities Aug 22 at 12 Bankruptcy bldgs, Carey at  
CHAVEN, JOHN HENRY, Great Grimby, 8 hool Caretaker Aug 20 at 11 Off Rec, St Mary's chmbrs, Great Grimby  
CROPLAT, ARTHUR FREDERICK, Milkwood rd, Herne Hill, Builder Aug 22 at 11 Bankruptcy bldgs, Carey at  
DAVIS, EDWARD WALTER, Tower chmbrs, Moorgate st, Solicitor Aug 24 at 12 Bankruptcy bldgs, Carey at  
DAY, WILLIAM, Oxford, Nurseryman Aug 22 at 12 1, St Aldate's, Oxford  
GATES, CLIFFORD OSWALD, Manchester Aug 20 at 11 Off Rec, Byrom st, Manchester  
GRIEVE, THOMAS, Robbury, Northumberland, Coal Merchant Aug 20 at 11 Off Rec, 30, Mosley st, Newcastle on Tyne  
HARDING, FREDERICK GEORGE, Somerton, Somerset, Miller Aug 23 at 2 Off Rec, City chmbrs, Catherine st, Salisbury  
HIBSON, THOMAS JAMES, Brentwood, Essex, Butcher Aug 22 at 12 14, Bedford row  
HUTCHINGS, ALFRED JAMES, Luton, Baker Aug 20 at 11.30 Off Rec, The Parade, Northampton  
JONES, ERNEST DUDLEY, Southampton, Amusement Caterer Aug 23 at 11 Off Rec, 35, Victoria st, Liverpool  
LAMIGRON, JOSEPH JULIUS, Roxeth, Hartow, Marble Merchant Aug 23 at 11 Bankruptcy bldgs, Carey at

LORD, SAM, Burnley, Lancs, Fish Salesman Aug 20 at 11.15 Off Rec, 13, Winckley st, Preston  
LYONS, SOPHIE, High rd Balham, Furniture Dealer Aug 22 at 12 132, Vo k rd, Westminster Bridge  
MARON, EILEEN, Stoke, Devonport, Milliner Aug 22 at 3.30 7, Buckland ter, Plymouth  
OSBORN & SIDWELL, Nuneaton, Hardware Dealer Aug 22 at 11 Off Rec, 8, High st, Coventry  
PINSON, WILLIAM CHARLES, Wolverhampton, Foreman Tool Maker Aug 23 at 12 Off Rec, Wolverhampton  
PROCTER, L H, & Co, Swansea, Stockbrokers Aug 23 at 11 Off Rec, Government bldgs, St Mary's st, Swansea  
ROBERTS, MORIS JONES, Bala, Merioneth, Builder Aug 23 at 12 Crypt chmbrs, Eastgate row, Chester  
ROSS, CHARLES, Orchard rd, St Margaret's, Twickenham, Journalist Aug 22 at 3 14, Bedford row  
SAPERIA, JACOB and ISRAEL SHIFFER, Leeds, Boot Manufacture Aug 22 at 11 Off Rec, 24, Bond st, Leeds  
SCHLEIERMACHER, CHRISTIAN, Cloudeley rd, Islington, Baker Aug 23 at 11 Bankruptcy bldgs, Carey at  
THOMAS, JOSEPH JOHN, Bridgend, Glam, Blacksmith Aug 20 at 12.15 Off Rec, 117, St Mary st, Cardiff  
THRING, JOHN GALE, Westleigh, Peterborough Aug 20 at 12.45 Fal on Hill, Uppingham  
WABY, THOMAS COOPER, Mansfield, Notts, Joiner Aug 22 at 11 Off Rec, 4, Castle st, Nottingham  
WARD, HARRY, Bungay, Suffolk, Fish Hawker Aug 20 at 12 Off Rec, 8, King st, Norwich  
WILCOCKSON, FRANK FREDERICK, Hasland, W Chesterfield Aug 20 at 11 Off Rec, 13, Winckley st, Preston  
WILLING, EDWARD SAMUEL, Timperley, Chester, Buyer Aug 20 at 11.30 Off Rec, Byrom st, Manchester  
WILSON, WALTER, Leeds, Grocer Aug 22 at 11.30 Off Rec, 24, Bond st, Leeds

### ADJUDICATIONS.

BOSTOCK, HARRY, Harneshead, Tunstall, Staffs, Publican Hadley Pet July 22 Ord Aug 8  
BURNALL, GEORGE, Llandudno, Grocer Bangor Pet Aug 9 Ord Aug 9  
COOPER, JOHN, and WILLIAM ARTHUR COOPER, Andover, Hants, Grocers Salisbury Pet July 12 Ord Aug 10  
COOPER, WILLIAM, Ryde, I of W, Butcher Newport and Ryde Pet July 7 Ord Aug 5  
DANIELL, J, Marlow, Bucks High Court Pet June 15 Ord Aug 8  
DAVIES, JOHN WILLIAM, Llanfihangel Gneurglyn, Cardigan, Painter Aberystwyth Pet Aug 9 Ord Aug 9  
DEVILLE, LEON PHILIPPE, Silkth, Cumberland, Hotel Keeper Carlisle Pet Aug 10 Ord Aug 10  
DOVE, ROBERT WALKER, and JOSEPH DODGSON, Bridlington, Yorks, Monumental Masons Scarborough Pet Aug 8 Ord Aug 8  
FALLICK, SILAS, Aldingbourne, Sussex, Baker Brighton Pet Aug 9 Ord Aug 9  
GATES, CLIFFORD OSWALD, Manchester Salford Pet Aug 6 Ord Aug 9  
GLOVER, SAMUEL CROSLAND, Wakefield, Draper Wakefield Pet July 22 Ord Aug 9  
GREEN, JOHN ROBERT, Great Dunham, Norfolk, Farmer King's Lynn Pet Aug 8 Ord Aug 8  
GULET, ANNIE MAUD, Southsea Portsmouth Pet July 20 Ord Aug 8  
HALLAM, WALTER NORVAL, Derby, Traveller Derby Pet Aug 6 Ord Aug 6  
HOPKINS, WILLIAM, Birmingham, Builder Birmingham Pet June 30 Ord Aug 10  
HORSBROFT, THOMAS BROUGHAM, Isleworth, Middlesex, Property Owner Brentford Pet Nov 20 Ord Aug 9

# THE LICENSES INSURANCE CORPORATION AND GUARANTEE FUND, LIMITED,

24, MOORGATE STREET, LONDON, E.C.

ESTABLISHED IN 1890.

EXCLUSIVE BUSINESS—LICENSED PROPERTY.

SPECIALISTS IN ALL LICENSING MATTERS.

Upwards of 650 Appeals to Quarter sessions have been conducted under the direction and supervision of the Corporation.

Suitable Insurance Clauses for inserting in Leases or Mortgages of Licensed Property, Settled by Counsel, will be sent on application.

HUGHES, TREVOR EWART, Swansea, Fruiterer Swansea Pet Aug 10 Ord Aug 10  
 LEACH, SAMFORTH MARK, Hoyland Common, nr Barnsley, Yorkshire, Colliery Deputy Barnsley Pet Aug 9 Ord Aug 9  
 LEWIS, GEORGE EDWARD, Aberaman, Aberdare, Butcher Aberdare Pet Aug 8 Ord Aug 8  
 LUSCOMBE, GEOFFREY ALFRED, Stepney High Court Pet May 21 Ord Aug 9  
 LYONS, SOPHIE, High Rd, Balham, Furniture Dealer Wandsworth Pet Aug 10 Ord Aug 10  
 MACINTOSH, WILSON, Ferryhill, Durham, Grocer Stockton on Tees Pet Aug 9 Ord Aug 9  
 MATTHEWS, ADAM, Swansea, Credit Draper Swansea Pet July 5 Ord Aug 8  
 NIELD, THOMAS, Frodham, Chester, Blacksmith Warrington Pet Aug 9 Ord Aug 9  
 SAEVRIA, JACOB, and ISRAEL SHIFFER, Leeds Boot Manufacturers Leeds Pet Aug 8 Ord Aug 8  
 TAIT, THOMAS HODGSON, Kirkcaldrewon Esk Cumberland, Farmer Carlisle Pet Aug 9 Ord Aug 9  
 WARD, HARRY, Bungay, Suffolk, Fish Hawker Gt Yarmouth Pet Aug 8 Ord Aug 8  
 WILLING, EDWARD SAMUEL, Timperley, Chester, Buyer Manchester Pet Aug 9 Ord Aug 9  
 WILSON, WALTER, Leeds, Grocer Leeds Pet Aug 9 Ord Aug 9  
 WRIGHT, THOMAS, Bridgend, Draper Cardiff Pet July 8 Ord Aug 6

London Gazette.—TUESDAY, Aug. 16.

#### RECEIVING ORDERS.

BADGER, FREDERICK HURST, Croydon, Timber Merchant Croydon Pet July 18 Ord Aug 11  
 BENNETT, CHARLES HENRY, Sheffield, Engineer Sheffield Pet Aug 11 Ord Aug 11  
 BRADLEY, WALTER STANFIELD, Doncaster, Grocer Sheffield Pet Aug 12 Ord Aug 12  
 BRAYSHAW, JAMES WILLIAM, Sheffield, Mechanic Sheffield Pet Aug 12 Ord Aug 12  
 BUNDE, JAMES HERBERT KINGSWELL, Portsea, Hants, Tobaccoist Portsmouth Pet Aug 12 Ord Aug 12  
 CHARLTON, JOSEPH, Redcar, York, Fruiterer Middlesbrough Pet Aug 11 Ord Aug 11  
 DANDRIDGE, ALFRED CHARLES, High st, Deptford, Printer Greenwich Pet Aug 10 Ord Aug 11  
 DIMMOCK, EDWARD A, Bournemouth Poole Pet July 30 Ord Aug 12  
 DONALD, GEORGE WILLIAM, Pendleton, Lancs 8 Mord Pet July 27 Ord Aug 11  
 HARLEY, RICHARD JAMES, Blackburn High Court Pet July 14 Ord Aug 12  
 HERRINGTON, HUBERT, Farnborough, Southampton, Butcher's Manager Guildford Pet Aug 11 Ord Aug 11  
 HOWES, WALTER, Norwich, Coal Dealer Norwich Pet Aug 13 Ord Aug 13  
 JETTER, RUDOLF, Briant st, New Cross, Baker High Court Pet Aug 5 Ord Aug 13  
 KENNEDY, WALTER WILLIAM CHRISTOPHER, Leeds, Factor of Motor Accessories Leeds Pet June 16 Ord Aug 12  
 LEADBETTER, ANNIE MARIA, Wyld Green, Warwick Birmingham Pet Aug 13 Ord Aug 13  
 LEVY, A. & Co, St Mary Axe, Importers of Ribbons High Court Pet July 18 Ord Aug 10  
 PINNEY, ISRAEL, Exeter, Stoker Exeter Pet Aug 10 Ord Aug 10  
 ROBINSON, TOM, Denton, Lancs, Coppersmith Ashton under Lyne Pet July 13 Ord Aug 11  
 SCRIVEN, JOSEPH, Malvern Link, Worcester, Baker Worcester Pet Aug 11 Ord Aug 11  
 VAREY, FRANK, Kingston upon Hull, Journeyman Joiner Kingston upon Hull Pet Aug 12 Ord Aug 12  
 WIGGLESWORTH, PERCY, Armley, Leeds, Corn Factor Leeds Pet Aug 11 Ord Aug 11  
 WORSLEY, WILLIAM HENRY, Royal cres, Holland Park av, Furniture Dealer High Court Pet May 24 Ord Aug 11

WYNDHAM, J B, Highbury grove, Highbury High Court Pet July 19 Ord Aug 11

Amended Notice substituted for that published in the London Gazette of July 5:

RICHMOND, WILLIAM HENRY, Blackburn, Bag Maker Blackburn Pet June 9 Ord July 1

#### FIRST MEETINGS.

ASTBURY, WILLIAM HENRY, Skene's, Engineer Aug 30 at 2 Off Rec, 4 and 6, West st, Bolton  
 BADGER, FREDERICK HURST, Croydon, Timber Merchant Aug 26 at 11.30 132, York rd, Westminster Bridge  
 BENNETT, CHARLES HENRY, Sheffield, Engineer Aug 24 at 12 Off Rec, Figtree ln, Sheffield  
 BERGER, J B, Uxbridge, Boot Dealer Aug 24 at 12 14, Bedford row  
 BLAKEMORE, ALFRED, Wolverhampton, Butcher Aug 26 at 12 Off Rec, Wolverhampton  
 BURGESS, FREDERICK WILLIAM, Manchester, Commission Agent Aug 24 at 3.30 Off Rec, Byrom st, Manchester  
 BURNELL, GEORGE, Llandudno, Grocer Aug 26 at 12 Crypt chmbrs, Eastgate row, Chester  
 CHARLTON, JOSEPH, Redcar, York, Fruiterer Aug 25 at 11.45 Off Rec, Court chmbrs, Albert rd, Middlesbrough  
 DANDRIDGE, ALFRED CHARLES, High st, Deptford, Printer Aug 24 at 11.30 132, York rd, Westminster Bridge  
 DAVIES, WILLIAM, Blackpool Aug 24 at 12 Crypt chmbrs, Eastgate row, Chester  
 DIMMOCK, EDWARD A, Bournemouth Aug 25 at 2 Arcade chmbrs (first flr), Bournemouth  
 DOOK, HERBERT WILLIAM, Cheltenham, Grocer Aug 24 1 County Court bldgs, Cheltenham  
 DOVE, ROBERT WALKER, and JOSEPH DODGSON, Bridlington Yorks, Monumental Masons Aug 25 at 4 Off Rec, 44, Westborough, Scarborough  
 DRIVER, HERBERT, Bolton, Linco, Fork Butcher Aug 30 at 2.30 4 and 6, West st, Bolton  
 FALICK, SILAS, Aidingbourne, Sussex, Baker Aug 24 at 11.30 Off Rec, 12A, Marlborough pl, Brighton  
 GLOVNE, SAMUEL CROSLAND, Wakefield, Draper Aug 24 at 2.30 Off Rec, 6, Bond ter, Wakefield  
 GREEN, JOHN ROBERT, Great Dunham, Norfolk, Farmer Aug 27 at 12 Off Rec, 8, King st, Norwich  
 HALLAM, WALTER NORVAL, Derby, Traveller Aug 24 at 12 Off Rec, 47, Full st, Derby  
 HARLEY, RICHARD JAMES, Blackburn, Doctor of Medicine Aug 25 at 12 Bankruptcy bldgs, Carey st  
 HAYNES, CECILIA MARY ELISE, Cheltenham Aug 26 at 3.30 County Court bldgs, Cheltenham  
 HESLON, GILBERT F, Paignton, Devon, Auctioneer Aug 25 at 3.30 7, Buckland ter, Plymouth  
 HERRINGTON, HUBERT, Farnborough, Southampton, Butcher's Manager Aug 25 at 11.30 132, York rd, Westminster Bridge  
 HOLMAN, ALBERT GEORGE, Aberkenig, nr Bridgend, Wholesale Confectioner Aug 25 at 3 Off Rec, 117, St. Mary st, Cardiff  
 HUGHES, TREVOR EWART, Swansea, Fruiterer Aug 25 at 11 Off Rec, Government bldgs, St Mary st, Swansea  
 JETTER, RUDOLF, Briant st, New Cross, Baker Aug 25 at Bankruptcy bldgs, Carey st  
 KENNEDY, WALTER WILLIAM CHRISTOPHER, Leeds, Factor of Motor Accessories Aug 25 at 2.30 Ruskin chmbrs, 191, Corporation st, Birmingham  
 LEACH, SAMFORTH MARK, Hoyland Common, nr Barnsley, Colliery Deputy Aug 26 at 10.30 Off Rec, 7, Regent st, Barnsley  
 LEVY, A. & Co, St Mary Axe, Importers of Ribbons Aug 26 at 11 Bankruptcy bldgs, Carey st  
 LEWIS, GEORGE EDWARD, Aberaman, Aberdare, Butcher Aug 24 at 11 Off Rec, St Catherine's chmbrs, Pontypriid  
 MCINTOSH, WILSON, Ferryhill, Durham, Grocer Aug 25 at 11.30 Off Rec, Court chmbrs, Albert rd, Middlesbrough

MATTHEW, JOHN, Golborne, Lancs Sept 6 at 2.30 13, Exchange st, Bolton  
 MILES, ARTHUR RICHARD, Nethrop, Banbury, Iron-mongers' Porter Aug 26 at 12 1, St Aldates, Oxford  
 MOLL, THOMAS RICHARDSON, Coundon Grange, nr Bishop Auckland, Durham, Yeast Merchant Aug 25 at 3 Off Rec, 3, Manor pl, Sunderland  
 MOORE, SOLOMON ALBERT, Cardiff, Fruiterer Aug 24 at 11 Off Rec, 117, St Mary st, Cardiff  
 NIELD, THOMAS, Frodham, Chester, Blacksmith Aug 24 at 11 Off Rec, Byrom st, Manchester  
 PINNEY, ISRAEL, Exeter, Stoker Aug 24 at 10.30 Off Rec, 9, Bedford circus, Exeter  
 R. GERS, ALEXANDER STUART, Lowestoft Aug 31 at 3 Off Rec, 9, Bedford circus, Exeter  
 SCRIVEN, JOSEPH, Malvern Link, Worcester, Baker Aug 26 at 11 Off Rec, 11, Copenhagen st, Worcester  
 SMITH, JOHN, Derby, Labourer Aug 24 at 11 Off Rec, 47, Full st, Derby  
 TAYLOR, E. Crownhill, Devon, Outfitter Aug 29 at 3.30 7, Buckland ter, Plymouth  
 VAREY, FRANK, Kingston upon Hull, Journeyman Joiner Aug 24 at 11 Off Rec, York City Bank chmbrs, Lowgate, Hull  
 WATERHOUSE, JOSEPH, Shuttleworth, Lancs, Bleacher Sept 6 at 3 19, Exchange st, Bolton  
 WIGGLESWORTH, PERCY, Armley, Leeds, Corn Factor Aug 24 at 11 Off Rec, 24, Bond st, Leeds  
 WILLIAMS, WILLIAM OWEN, Werd, Llanfrothen, Merioneth Aug 24 at 11.30 Crypt chmbrs, Eastgate row, Chester  
 WORSLEY, WILLIAM HENRY, Royal cres, Holland Park av, Furniture Dealer Aug 26 at 11 Bankruptcy bldgs, Carey st  
 WYNDHAM, J R, Highbury grove, Highbury Aug 26 at 12 Bankruptcy bldgs, Carey st

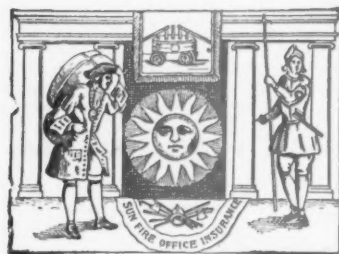
#### ADJUDICATIONS.

BENNETT, CHARLES HENRY, Sheffield, Engineer Sheffield Pet Aug 11 Ord Aug 11  
 BRADLEY, WALTER STANFIELD, Doncaster, Grocer Sheffield Pet Aug 12 Ord Aug 12  
 BRANWELL, WILLIAM HOLLISS, Pembury rd, Lower Clapton, and Colorman High Court Pet Aug 10 Ord Aug 10  
 BRAYSHAW, JAMES WILLIAM, Sheffield, Mechanic Sheffield Pet Aug 12 Ord Aug 12  
 BREWERTON, CHARLES, Mincing ln, Tea Merchant High Court Pet June 29 Ord Aug 11  
 HUNDAY, JAMES HERBERT KINGSWELL, Portsea, Hants, Tobaccoist Portsmouth Pet Aug 12 Ord Aug 12  
 BURGESS, FREDERICK WILLIAM, Manchester, Commission Agent Manchester Pet July 27 Ord Aug 12  
 CADOGAN, HORACE JAMES HENRY, Hobart pl High Court Pet June 1 Ord Aug 12  
 CHARLTON, JOSEPH, Redcar, York, Fruiterer Middlesbrough Pet Aug 11 Ord Aug 11  
 COHEN, JACOB JOSHUA, Charlotte st, Fitzroy sq, Dealer in Antiquities High Court Pet June 20 Ord Aug 10  
 CORNFORTH, ATHELSTANE, New Broad st, Stockbroker High Court Pet May 23 Ord Aug 13  
 CRAW, FREDERICK JAMES, Ebbw Vale, Mon, Painter Tredegar Pet July 23 Ord Aug 11  
 CROPLEY, ARTHUR FREDERICK, Milkwood rd, Herne Hill, Builder High Court Pet July 16 Ord Aug 10  
 FAULKENALL, THOMAS, Burton on Trent, Tobaccoist High Court Pet July 6 Ord Aug 13  
 GRIEVES, THOMAS, Rothbury, Northumberland, Coal Merchant Newcastle on Tyne Pet July 19 Ord Aug 10  
 HOLLEBONE, HAROLD TRENCH, Norfolk st, Strand, Company Director High Court Pet May 12 Ord Aug 12  
 HOWES, WALTER, Norwich, Coal Dealer Norwich Pet Aug 13 Ord Aug 13  
 HYATT, JOSEPH, Upper st, Islington, Fancy Goods Dealer High Court Pet Aug 8 Ord Aug 12  
 JONES, JOHN, and JOSEPH ERNEST STAPLETON, Newcastle under Lyne, Shirt Manufacturers Hanley Pet June 29 Ord Aug 12  
 LEADBETTER, ANNIE MARIA, Wyld Green, Warwick Birmingham Pet Aug 13 Ord Aug 13  
 MACPHERSON, JOHN GORDON, Southend on Sea, Poultry Merchant Chelmsford Pet July 18 Ord Aug 10  
 OSBORN, FRED, and THOMAS SIDWELL, Nuneaton Coventry Pet July 13 Ord Aug 12  
 PINNEY, ISRAEL, Exeter, Stoker Exeter Pet Aug 10 Ord Aug 10  
 PRICK, WILLIAM BRACEGIRDLE, Crescent ln, Clapham High Court Pet July 9 Ord Aug 11  
 RICHARDS, SARAH, Camborne, Cornwall Truro Pet July 14 Ord Aug 12  
 SCHLIERMACHE, CHRISTIAN, Cloudeley rd, Islington, Baker High Court Pet Aug 8 Ord Aug 11  
 SCRIVEN, JOSEPH, Malvern Link, Worcester, Baker Worcester Pet Aug 11 Ord Aug 11  
 SHACKLETON, FRANK R, Park ln High Court Pet June 29 Ord Aug 11  
 TAYLOR, E. Crownhill, Devon, Outfitter Plymouth Pet June 28 Ord Aug 11  
 VAREY, FRANK, Kingston upon Hull, Journeyman Joiner Kingston upon Hull Pet Aug 12 Ord Aug 12  
 WARREN, GEORGE, Walsingham, Berks, Baker Newbury Pet July 20 Ord July 28  
 WEBB, DAVID, Pall Mall High Court Pet June 30 Ord Aug 11  
 WICKSTED, ALFRED, Liverpool, Furniture Dealer Liverpool Pet July 15 Ord Aug 11  
 WIGGLESWORTH, PERCY, Armley, Leeds, Corn Factor Leeds Pet Aug 11 Ord Aug 11

#### ADJUDICATIONS ANNULLED.

PLOMLEY, WILLIAM, Peasmarsh, Sussex, Veterinary Surgeon Hastings Adjud June 8, 1887 Annual Aug 8, 1910  
 FEATHERSTONE, MORRIS, Holme on Spalding Moor, Yorks, Farmer Kingston upon Hull Adjud Aug 3, 1887 Annual Aug 10, 1910  
 CREES, GEORGE North Malvern, Worcester Adjud Oct 15, 1905 Annual July 20, 1910

### Bicentenary. 1710-1910. The Oldest Insurance Office in the World



Copied from Policy dated 1788.

**SUN FIRE OFFICE**  
 FOUNDED 1710.  
 HEAD OFFICE:  
 63, THREADNEEDLE ST., E.C.

Insurances effected on the following risks:—

#### FIRE DAMAGE.

RESULTANT LOSS OF RENT AND PROFITS.  
 EMPLOYERS' LIABILITY AND PERSONAL ACCIDENT,  
 WORKMEN'S COMPENSATION, SICKNESS AND DISEASE,  
 including ACCIDENTS TO BURGLARY,  
 DOMESTIC SERVANTS. PLATE GLASS.

Law Courts Branch: 40, CHANCERY LANE, W.C.

A. W. COUSINS, District Manager.

#### FIDELITY GUARANTEE.

The BONDS of the SUN INSURANCE OFFICE are accepted by the various Divisions of the High Courts of Justice in England and Ireland and the Supreme Courts of Scotland, the Masters in Lunacy, Board of Trade, and all Departments of His Majesty's Government.



.39 19,

r, Iron-  
Oxford  
Bishop  
at 3 Off

24 at 12

Aug 24

Off Rec,

21 at 3

r Aug

Rec, 47,

at 3.30

Jolner

hmbra,

teacher

r Aug

tioneth

Chester

ark av,

bldgs,

26 at

nefield

nefield

lapton

Ord

nefield

High

Hanta,

12

mission

Court

ddies-

Dealer

Aug 10

broker

ainter

Hill,

conist

Coal

Ord

rand,

Ord

Pet

dealer

castle

June

erwick

ultry

entry

Ord

ham

July

gton,

Wor-

June

Pet

iner

bury

Ord

lver-

ctor

Sur-

g 5,

urks,

1s87

ater

44

One  
H  
C  
E  
F  
S  
C  
S  
T  
R  
L

A  
Loc

T

F

12  
F  
CO

Tel

L

T

P

R